

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Community Development Fund – to account for funds received by the City of Dallas pursuant to the Community Development Act of 1974, as amended, and grants funds for community development type programs.

Health and Human Services Fund – to account for private and grant funds received for public health and human services programs.

Library Fund – to account for private and grant funds received for acquisition of library materials and expansion of library services.

Police Fund – to account for private and grant funds received for crime prevention and law enforcement programs.

Recreation Fund – to account for private and grant funds received for summer recreation and other recreation programs.

Transportation Fund – to account for private and grant funds received for transportation studies and construction.

Management Improvement Fund – to account for private and grant funds received for management productivity improvements.

Storm Water Operating Fund – to account for the administration and operational activities of the Storm Water Program. A Storm Water fee provides financing.

General Citizen Fund – to account for private contributions restricted to the provision of various general government projects.

Arts and Cultural Fund – to account for private contributions restricted for the financing of Museum operations and functions.

CAPITAL PROJECTS FUNDS

To account for financial resources to be used for the acquisition or construction of those major capital facilities which are not financed by Enterprise funds, Internal Service Funds, and Trust Funds.

Building – to account for construction of City owned buildings.

Neighborhood Projects – to account for construction of neighborhood facilities and paving projects.

Parks – to account for construction of parks, playgrounds and recreational facilities.

Streets and Drainage – to account for construction of streets and storm sewers.

Transportation – to account for construction of traffic signals and controls.

NONMAJOR GOVERNMENTAL FUNDS

PERMANENT FUNDS

Samuell Park - to account for the private donation by Dr. W. W. Samuell. The income from this fund is restricted to the operation and improvement of Samuell Park.

Grauwylers Memorial - to account for the private donation by Mrs. Emma H. Grauwylers. The income from the trust is to be used to improve and beautify Grauwylers Park.

Craddock Park - to account for the private donation by Mr. and Mrs. L. Craddock. The earnings from the trust are to be used for improving and maintaining Craddock Park.

Martin Weiss Park - to account for the private donations by Mr. and Mrs. Martin Weiss, the earnings from which are restricted to the use for further improvements of the Martin Weiss Park.

Hale Davis - to account for private donations by Hale Davis, restricted for municipal purposes.



CITY OF DALLAS, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 As of September 30, 2004
 (in thousands)

	Special Revenue				
	Community Development	Health and Human Services	Library	Police	Recreation
Assets:					
Pooled cash and cash equivalents	\$4,879	\$223	\$5,319	\$3,821	\$10,730
Receivables:					
Notes	9,677	0	0	0	0
Accounts	2,207	0	0	0	417
Accrued interest	385	5	4	4	9
Allowance for uncollectible accounts	(991)	0	0	0	(75)
Due from other governments	14,158	6,077	100	1,016	243
Special assessments	0	0	0	0	0
Notes receivable from other funds	0	0	0	0	0
Other investments, at fair market value	3,561	0	997	0	0
Total assets	33,876	6,305	6,420	4,841	11,324
Liabilities and Fund Balance					
Liabilities:					
Accrued payroll	64	54	2	6	4
Accounts payable	1,515	127	136	244	183
Due to other governments	0	0	0	0	0
Due to other funds	0	1,277	0	0	0
Notes payable to other funds	0	0	0	0	2,933
Deferred revenue	13,401	3,046	59	2,137	1,034
Customer deposits	0	0	0	0	0
Other	7,410	0	0	79	270
Total liabilities	22,390	4,504	197	2,466	4,424
Fund balances (deficit)					
Reserved for:					
Encumbrances	16,181	1,661	202	547	1,275
General government	0	0	0	0	0
Culture and recreation	0	0	0	0	0
Notes receivable from other funds	0	0	0	0	0
Unreserved:					
Undesignated	(4,695)	140	6,021	1,828	5,625
Total fund balances (deficit)	11,486	1,801	6,223	2,375	6,900
Total liabilities and fund balance	\$33,876	\$6,305	\$6,420	\$4,841	\$11,324

Transportation	Management Improvement	Storm Water Operations	Municipal	General Citizen	Arts and Cultural	Total Nonmajor Special Revenue Funds
\$19,051	\$8,015	\$343	\$13,053	\$1,688	\$1,492	\$68,614
0	0	0	0	0	0	9,677
0	0	1,261	0	0	0	3,885
18	5	7	12	1	3	453
0	0	(96)	0	0	0	(1,162)
0	15	0	0	0	0	21,609
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	913	5,471
<u>19,069</u>	<u>8,035</u>	<u>1,515</u>	<u>13,065</u>	<u>1,689</u>	<u>2,408</u>	<u>108,547</u>
0	0	0	12	0	0	142
1,498	531	0	0	16	2	4,252
0	0	0	0	0	0	0
0	0	121	0	0	0	1,398
0	0	2,039	0	0	0	4,972
69	85	0	16	0	0	19,847
0	0	0	0	0	0	0
145	0	0	0	30	0	7,934
<u>1,712</u>	<u>616</u>	<u>2,160</u>	<u>28</u>	<u>46</u>	<u>2</u>	<u>38,545</u>
6,373	1,189	7	2,633	173	1	30,242
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>10,984</u>	<u>6,230</u>	<u>(652)</u>	<u>10,404</u>	<u>1,470</u>	<u>2,405</u>	<u>39,760</u>
<u>17,357</u>	<u>7,419</u>	<u>(645)</u>	<u>13,037</u>	<u>1,643</u>	<u>2,406</u>	<u>70,002</u>
<u>\$19,069</u>	<u>\$8,035</u>	<u>\$1,515</u>	<u>\$13,065</u>	<u>\$1,689</u>	<u>\$2,408</u>	<u>\$108,547</u>

CITY OF DALLAS, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 As of September 30, 2004
 (in thousands)

	Capital Projects			
	Neighborhood Projects	Parks	Streets and Drainage	Building
Assets:				
Pooled cash and cash equivalents	\$67,058	\$42,204	\$138,103	\$122,787
Receivables:				
Notes	0	0	2,043	0
Accounts	0	0	0	0
Accrued interest	60	36	129	111
Allowance for uncollectible accounts	0	0	0	0
Due from other governments	0	57	0	636
Special assessments	0	0	11,718	0
Notes receivable from other funds	0	0	4,469	0
Other investments, at fair market value	0	0	0	0
Total assets	<u>67,118</u>	<u>42,297</u>	<u>156,462</u>	<u>123,534</u>
Liabilities and Fund Balance				
Liabilities:				
Accrued payroll	0	0	0	0
Accounts payable	1,336	841	4,056	2,357
Due to other governments	0	0	1	0
Due to other funds	0	0	0	331
Notes payable to other funds	4,491	0	0	0
Deferred revenue	34	0	12,944	0
Customer deposits	0	0	9	0
Other	41,378	424	1,593	1,255
Total liabilities	<u>47,239</u>	<u>1,265</u>	<u>18,603</u>	<u>3,943</u>
Fund balances (deficit)				
Reserved for:				
Encumbrances	13,139	10,433	55,305	43,411
General government	0	0	0	0
Culture and recreation	0	0	0	0
Notes receivable from other funds	0	0	4,469	0
Unreserved:				
Undesignated	6,740	30,599	78,085	76,180
Total fund balances (deficit)	<u>19,879</u>	<u>41,032</u>	<u>137,859</u>	<u>119,591</u>
Total liabilities and fund balance	<u>\$67,118</u>	<u>\$42,297</u>	<u>\$156,462</u>	<u>\$123,534</u>

Trans- portation	Total Nonmajor Capital Project Funds
\$43,999	\$414,151
0	2,043
0	0
43	379
0	0
0	693
0	11,718
0	4,469
930	930
44,972	434,383

0	0
49	8,639
0	1
0	331
0	4,491
0	12,978
0	9
29	44,679
78	71,128

27,403	149,691
0	0
0	0
0	4,469
17,491	209,095
44,894	363,255
\$44,972	\$434,383

CITY OF DALLAS, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 As of September 30, 2004
 (in thousands)

	Permanent Funds			
	Samuell Park	Grauwylor Memorial	Craddock Park	Martin Weiss Park
Assets:				
Pooled cash and cash equivalents	\$0	\$0	\$0	\$0
Receivables:				
Notes	0	0	0	0
Accounts	0	0	0	0
Accrued interest	0	0	0	0
Allowance for uncollectible accounts	0	0	0	0
Due from other governments	0	0	0	0
Special assessments	0	0	0	0
Notes receivable from other funds	0	0	0	0
Other investments, at fair market value	7,028	73	673	65
Total assets	<u>7,028</u>	<u>73</u>	<u>673</u>	<u>65</u>
Liabilities and Fund Balance				
Liabilities:				
Accrued payroll	0	0	0	0
Accounts payable	0	0	0	0
Due to other governments	0	0	0	0
Due to other funds	0	0	0	0
Notes payable to other funds	0	0	0	0
Deferred revenue	0	0	0	0
Customer deposits	0	0	0	0
Other	0	0	0	0
Total liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances (deficit)				
Reserved for:				
Encumbrances	0	0	0	0
General government	0	0	0	0
Culture and recreation	7,028	73	673	65
Notes receivable from other funds	0	0	0	0
Unreserved:				
Undesignated	0	0	0	0
Total fund balances (deficit)	<u>7,028</u>	<u>73</u>	<u>673</u>	<u>65</u>
Total liabilities and fund balance	<u>\$7,028</u>	<u>\$73</u>	<u>\$673</u>	<u>\$65</u>

Hale Davis	Total Permanent Funds	Total Nonmajor Governmental Funds
\$0	\$0	\$482,765
0	0	11,720
0	0	3,885
0	0	832
0	0	(1,162)
0	0	22,302
0	0	11,718
0	0	4,469
344	8,183	14,584
344	8,183	551,113
0	0	142
0	0	12,891
0	0	1
0	0	1,729
0	0	9,463
0	0	32,825
0	0	9
0	0	52,613
0	0	109,673
0	0	179,933
344	344	344
0	7,839	7,839
0	0	4,469
0	0	248,855
344	8,183	441,440
\$344	\$8,183	\$551,113

CITY OF DALLAS, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 Year Ended September 30, 2004
 (in thousands)

	Special Revenue				
	Community Development	Health and Human Services	Library	Police	Recreation
Revenues:					
Intergovernmental	\$46,002	\$12,844	\$823	\$7,872	\$504
Customer charges	0	0	0	0	356
Service to others	53	91	8	0	2,780
Fines and forfeitures	0	0	1	14	1
Investment income	248	73	129	101	145
Gifts	90	226	425	47	273
Confiscated money awards	0	0	0	1,450	0
Other Tax	0	0	0	0	0
Other	14,206	273	64	14	467
Total revenues	60,599	13,507	1,450	9,498	4,526
Expenditures:					
Current:					
General government	20,899	0	0	0	0
Public safety	819	0	0	9,591	0
Streets, street lighting, sanitation	950	0	0	0	0
Public health	586	11,449	0	0	0
Culture and recreation	2,642	0	1,344	0	7,180
Human services	27,062	1,792	0	0	0
Capital outlay	0	0	0	0	0
Total expenditures	52,958	13,241	1,344	9,591	7,180
Excess (deficiency) of revenues over (under) expenditures	7,641	266	106	(93)	(2,654)
Other financing sources (uses):					
Transfers in	0	0	89	926	920
Transfers out	0	0	(89)	(42)	(911)
Total other financing sources (uses)	0	0	0	884	9
Change in net assets	7,641	266	106	791	(2,645)
Fund balances, beginning of year	3,845	1,535	6,117	1,584	9,545
Fund balances, ending of year	\$11,486	\$1,801	\$6,223	\$2,375	\$6,900

Transportation	Management Improvement	Storm Water Operations	Municipal	General Citizen	Arts and Cultural	Total Nonmajor Special Revenue Funds
\$415	\$338	\$0	\$0	\$0	\$0	\$68,798
0	0	0	0	0	0	356
0	156	23,312	1,805	0	0	28,205
0	91	0	0	0	0	107
79	105	92	189	26	31	1,218
0	0	0	13	474	228	1,776
0	0	0	0	0	0	1,450
0	210	0	0	0	0	210
602	2,184	0	0	13	2	17,825
<u>1,096</u>	<u>3,084</u>	<u>23,404</u>	<u>2,007</u>	<u>513</u>	<u>261</u>	<u>119,945</u>
0	1,833	21,433	2,708	324	0	47,197
0	0	0	0	0	0	10,410
4,154	0	0	0	0	0	5,104
0	0	0	0	0	0	12,035
0	0	0	0	0	78	11,244
0	0	0	0	0	0	28,854
0	0	0	0	0	0	0
<u>4,154</u>	<u>1,833</u>	<u>21,433</u>	<u>2,708</u>	<u>324</u>	<u>78</u>	<u>114,844</u>
<u>(3,058)</u>	<u>1,251</u>	<u>1,971</u>	<u>(701)</u>	<u>189</u>	<u>183</u>	<u>5,101</u>
0	344	0	9,955	0	20	12,254
<u>(429)</u>	<u>(172)</u>	<u>(1,545)</u>	<u>(303)</u>	<u>0</u>	<u>(19)</u>	<u>(3,510)</u>
<u>(429)</u>	<u>172</u>	<u>(1,545)</u>	<u>9,652</u>	<u>0</u>	<u>1</u>	<u>8,744</u>
<u>(3,487)</u>	<u>1,423</u>	<u>426</u>	<u>8,951</u>	<u>189</u>	<u>184</u>	<u>13,845</u>
<u>20,844</u>	<u>5,996</u>	<u>(1,071)</u>	<u>4,086</u>	<u>1,454</u>	<u>2,222</u>	<u>56,157</u>
<u>\$17,357</u>	<u>\$7,419</u>	<u>(\$645)</u>	<u>\$13,037</u>	<u>\$1,643</u>	<u>\$2,406</u>	<u>\$70,002</u>

CITY OF DALLAS, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (continued)
 NONMAJOR GOVERNMENTAL FUNDS
 Year Ended September 30, 2004
 (in thousands)

	Capital Projects			
	Neighborhood Projects	Parks	Streets and Drainage	Building
Revenues:				
Ad valorem tax	\$12,213	\$0	\$0	\$0
Intergovernmental	0	106	52	636
Service to others	108	1,383	2,303	1
Fines and forfeitures	0	0	0	0
Investment income	1,126	637	2,208	1,716
Gifts	0	148	0	0
Confiscated money awards	0	0	0	0
Other	509	128	1,018	55
Total revenues	13,956	2,402	5,581	2,408
Expenditures:				
Current:				
General government	0	0	0	0
Public safety	0	0	0	0
Streets, street lighting, sanitation	0	0	0	0
Public health	0	0	0	0
Culture and recreation	0	0	0	0
Human services	0	0	0	0
Capital outlay	19,942	15,640	39,496	32,864
Total expenditures	19,942	15,640	39,496	32,864
Excess (deficiency) of revenues over (under) expenditures	(5,986)	(13,238)	(33,915)	(30,456)
Other financing sources (uses):				
Capital Contribution	0	0	0	1,120
Transfers in	174	5,898	0	904
Transfers out	(12,495)	(656)	(3,088)	(5,352)
Premium on bonds	49	120	445	285
Proceeds of general obligation bonds	6,750	25,130	93,546	65,384
Proceeds from sale of fixed assets	0	85	1,090	0
Total other financing sources (uses)	(5,522)	30,577	91,993	62,341
Change in net assets	(11,508)	17,339	58,078	31,885
Fund balances, beginning of year	31,387	23,693	79,781	87,706
Fund balances, ending of year	\$19,879	\$41,032	\$137,859	\$119,591

Trans- portation	Total Nonmajor Capital Project Funds
\$0	\$12,213
2,649	3,443
0	3,795
0	0
957	6,644
6,000	6,148
0	0
0	1,710
9,606	33,953

0	0
0	0
0	0
0	0
0	0
0	0
0	0
13,491	121,433
13,491	121,433
(3,885)	(87,480)

0	1,120
0	6,976
(50)	(21,641)
50	949
10,550	201,360
0	1,175
10,550	189,939
6,665	102,459
38,229	260,796
\$44,894	\$363,255

CITY OF DALLAS, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (continued)
 NONMAJOR GOVERNMENTAL FUNDS
 Year Ended September 30, 2004
 (in thousands)

	Samuell Park	Grauwylor Memorial	Craddock Park	Martin Weiss Park
Revenues:				
Ad valorem tax	\$0	\$0	\$0	\$0
Intergovernmental	0	0	0	0
Customer charges	0	0	0	0
Service to others	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment income	629	7	72	7
Gifts	0	0	0	0
Confiscated money awards	0	0	0	0
Other Tax	0	0	0	0
Other	0	0	0	0
Total revenues	<u>629</u>	<u>7</u>	<u>72</u>	<u>7</u>
Expenditures:				
Current:				
General government	0	0	0	0
Public safety	0	0	0	0
Streets, street lighting, sanitation	0	0	0	0
Public health	0	0	0	0
Culture and recreation	0	0	0	0
Human services	0	0	0	0
Capital outlay	0	0	0	0
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess(deficiency) of revenues over (under)expenditures	<u>629</u>	<u>7</u>	<u>72</u>	<u>7</u>
Other financing sources (uses):				
Capital Contribution	0	0	0	0
Transfers in	0	0	0	0
Transfers out	(249)	(1)	(19)	(2)
Premiums on bonds	0	0	0	0
Proceeds of general obligation bonds	0	0	0	0
Proceeds from sale of fixed assets	0	0	0	0
Total other financing sources (uses)	<u>(249)</u>	<u>(1)</u>	<u>(19)</u>	<u>(2)</u>
Net change in fund balances	<u>380</u>	<u>6</u>	<u>53</u>	<u>5</u>
Fund balances, beginning of year	<u>6,648</u>	<u>67</u>	<u>620</u>	<u>60</u>
Fund balances, ending of year	<u><u>\$7,028</u></u>	<u><u>\$73</u></u>	<u><u>\$673</u></u>	<u><u>\$65</u></u>

Hale Davis	Total Permanent Funds	Total Nonmajor Governmental Funds
\$0	\$0	\$12,213
0	0	72,241
0	0	356
0	0	32,000
0	0	107
27	742	8,604
0	0	7,924
0	0	1,450
0	0	210
0	0	19,535
<u>27</u>	<u>742</u>	<u>154,640</u>
0	0	47,197
0	0	10,410
0	0	5,104
0	0	12,035
0	0	11,244
0	0	28,854
0	0	121,433
<u>0</u>	<u>0</u>	<u>236,277</u>
<u>27</u>	<u>742</u>	<u>(81,637)</u>
0	0	1,120
0	0	19,230
(5)	(276)	(25,427)
0	0	949
0	0	201,360
0	0	1,175
<u>(5)</u>	<u>(276)</u>	<u>198,407</u>
<u>22</u>	<u>466</u>	<u>116,770</u>
<u>322</u>	<u>7,717</u>	<u>324,670</u>
<u>\$344</u>	<u>\$8,183</u>	<u>\$441,440</u>

NONMAJOR ENTERPRISE FUNDS

To account for operations which are financed and operated in a manner similar to private business enterprise.

Municipal Radio – to account for City-owned radio broadcast services.

Building Inspection – to account for construction inspection services for the Dallas area.

CITY OF DALLAS, TEXAS
 COMBINING STATEMENT OF NET ASSETS
 NONMAJOR ENTERPRISE FUNDS
 As of September 30, 2004
 (in thousands)

	Municipal Radio	Building Inspection	Total Nonmajor Enterprise Funds
Assets			
Current assets:			
Pooled cash and cash equivalents	\$5,334	\$6,774	\$12,108
Receivables:			
Accounts	1,422	56	1,478
Accrued interest	5	8	13
Allowance for uncollectibles	(29)	0	(29)
Total current assets	<u>6,732</u>	<u>6,838</u>	<u>13,570</u>
Capital assets:			
Buildings	321	0	321
Improvements other than building	71	0	71
Infrastructure	0	0	0
Equipment	1,006	1,000	2,006
Construction in progress	138	43	181
Less accumulated depreciation	(871)	(661)	(1,532)
Total capital assets	<u>665</u>	<u>382</u>	<u>1,047</u>
Total assets	<u>7,397</u>	<u>7,220</u>	<u>14,617</u>
Liabilities			
Current liabilities:			
Accrued Payroll	8	92	100
Accounts payable	46	104	150
Accrued vacation and sick leave	122	1,154	1,276
Other	85	0	85
Total current liabilities	<u>261</u>	<u>1,350</u>	<u>1,611</u>
Noncurrent liabilities:			
Accrued vacation and sick	183	1,731	1,914
Net pension obligation	564	4,095	4,659
Total noncurrent liabilities	<u>747</u>	<u>5,826</u>	<u>6,573</u>
Total liabilities	<u>1,008</u>	<u>7,176</u>	<u>8,184</u>
Net assets			
Invested in capital assets, net of related debt	665	382	1,047
Unrestricted	5,724	(338)	5,386
Total net assets	<u>\$6,389</u>	<u>\$44</u>	<u>\$6,433</u>

CITY OF DALLAS, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
NONMAJOR ENTERPRISE FUNDS
Year Ended September 30, 2004
(in thousands)

	Municipal Radio	Building Inspection	Total Nonmajor Enterprise Funds
Operating revenues:			
Customer charges	\$2,977	\$20,215	\$23,192
Other	430	118	548
Total operating revenues	<u>3,407</u>	<u>20,333</u>	<u>23,740</u>
Operating expenses:			
Personal services	2,267	16,801	19,068
Supplies and materials	415	228	643
Contractual and other services	1,032	4,794	5,826
Depreciation	75	91	166
Refunds and reimbursements	0	(1,486)	(1,486)
Total operating expenses	<u>3,789</u>	<u>20,428</u>	<u>24,217</u>
Operating loss	<u>(382)</u>	<u>(95)</u>	<u>(477)</u>
Nonoperating revenues:			
Investment income	92	74	166
Total nonoperating revenues	<u>92</u>	<u>74</u>	<u>166</u>
Income before contribution and transfer	<u>(290)</u>	<u>(21)</u>	<u>(311)</u>
Capital contribution	0	35	35
Transfers out	<u>(1)</u>	<u>(915)</u>	<u>(916)</u>
Change in net assets	<u>(291)</u>	<u>(901)</u>	<u>(1,192)</u>
Net assets, beginning of year	6,680	945	7,625
Net assets, ending of year	<u>\$6,389</u>	<u>\$44</u>	<u>\$6,433</u>

CITY OF DALLAS, TEXAS
 COMBINING STATEMENT OF CASH FLOWS
 NONMAJOR ENTERPRISE FUNDS
 Year Ended September 30, 2004
 (in thousands)

	Municipal Radio	Building Inspection	Total Nonmajor Enterprise Funds
Cash flows from operating activities:			
Cash received from customers	\$3,263	\$20,338	\$23,601
Cash payments to suppliers for goods and services	(413)	(228)	(641)
Cash payments to employees for services	(1,672)	(12,334)	(14,006)
Cash payments for contractual services	(1,062)	(4,717)	(5,779)
Cash refunds and reimbursements	0	1,486	1,486
Other operating cash receipts	37	419	456
Net cash provided by operating activities	<u>153</u>	<u>4,964</u>	<u>5,117</u>
Cash flows from non capital financing activities:			
Transfers to other funds	(1)	(915)	(916)
Net cash used for non capital and related financing activities	<u>(1)</u>	<u>(915)</u>	<u>(916)</u>
Cash flows from capital and related financing activities:			
Acquisition and construction of capital assets	(124)	(71)	(195)
Net cash used for capital and related financing activities	<u>(124)</u>	<u>(71)</u>	<u>(195)</u>
Cash flows from investing activities:			
Investment interest received	87	68	155
Net cash provided by investing activities	<u>87</u>	<u>68</u>	<u>155</u>
Net increase in cash and cash equivalents	115	4,046	4,161
Cash and cash equivalents, beginning of year	5,219	2,728	7,947
Cash and cash equivalents, end of year	<u>\$5,334</u>	<u>\$6,774</u>	<u>\$12,108</u>
Reconciliation of operating loss to net cash provided by operating activities:			
Operating loss	(\$382)	(\$95)	(\$477)
Adjustments not affecting cash:			
Depreciation	75	91	166
Change in assets and liabilities:			
(Increase) decrease in accounts and other receivables	(171)	5	(166)
Decrease in Other Assets	5	0	5
Increase (decrease) in accounts and contracts payable	(30)	77	47
Increase in accrued payroll	8	92	100
Increase in accrued compensation	23	280	303
Decrease in allowance for doubtful accounts	25	0	25
Decrease in customer deposits	(3)	0	(3)
Increase in other liabilities	603	4,514	5,117
Total adjustments	<u>535</u>	<u>5,059</u>	<u>5,594</u>
Net cash provided by operating activities	<u>\$153</u>	<u>\$4,964</u>	<u>\$5,117</u>

INTERNAL SERVICE FUNDS

Equipment Services Fund - to account for the cost of providing vehicles, vehicle maintenance, and fuel and lubrication to other City departments.

Communication Equipment Services Fund - to account for the cost of providing communication services to other City departments.

Office Services Fund - to account for the cost of providing office supplies, printing, copying and mail services to other City departments.

Information Services Fund - to account for the cost of providing data processing and programming services to other City departments.

Risk Funds - to account for the cost of providing risk financing and insurance-related activities to other City departments

CITY OF DALLAS, TEXAS
COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
As of September 30, 2004
(in thousands)

	Equipment Services	Communciation Equipment Services	Office Services	Information Systems	Risk Funds	Total
Assets						
Current assets:						
Pooled cash and cash equivalents	\$5,534	\$1,325	\$308	\$8,380	\$4,911	\$20,458
Receivables:						
Accounts	0	0	0	11	1	12
Accrued interest	4	1	0	11	2	18
Inventories	2,149	106	472	0	0	2,727
Prepaid expenses	0	0	0	0	12	12
Other	0	0	0	0	1,249	1,249
Total current assets	7,687	1,432	780	8,402	6,175	24,476
Property, plant, and equipment:						
Land	1,696	0	0	0	0	1,696
Buildings	2,772	1,663	0	0	0	4,435
Improvements other than buildings	285	456	0	248	0	989
Infrastructure	1,137	685	0	0	0	1,822
Equipment	143,183	16,348	217	13,544	336	173,628
Construction in progress	515	153	0	217	489	1,374
Less accumulated depreciation	(95,796)	(12,914)	(215)	(13,161)	(323)	(122,409)
Net property, plant, and equipment	53,792	6,391	2	848	502	61,535
Total assets	61,479	7,823	782	9,250	6,677	86,011
Liabilities						
Current liabilities:						
Accrued payroll	87	17	5	82	18	209
Accounts payable	1,501	45	100	963	1,315	3,924
Accrued vacation and sick leave	1,045	246	46	1,266	234	2,837
Estimated unpaid health claims	0	0	0	0	16,603	16,603
Estimated unpaid claims - general	0	0	0	0	9,330	9,330
Workers' compensation	0	0	0	0	18,500	18,500
Other	15	0	19	105	3	142
Total current liabilities	2,648	308	170	2,416	46,003	51,545
Noncurrent liabilities:						
Estimated unpaid claims - general	0	0	0	0	11,201	11,201
Workers' compensation	0	0	0	0	48,874	48,874
Accrued vacation and sick	1,568	369	69	1,899	351	4,256
Other	0	0	6	217	208	431
Total noncurrent liabilities	1,568	369	75	2,116	60,634	64,762
Total liabilities	4,216	677	245	4,532	106,637	116,307
Net Assets						
Invested in capital assets, net of related debt	53,792	6,391	2	848	502	61,535
Unrestricted	3,471	755	535	3,870	(100,462)	(91,831)
Total net assets	\$57,263	\$7,146	\$537	\$4,718	(\$99,960)	(\$30,296)

CITY OF DALLAS, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
 INTERNAL SERVICE FUNDS
 Year Ended September 30, 2004
 (in thousands)

	Equipment Services	Communciation Equipment Services	Office Services	Information Systems	Risk Funds	Total
Operating revenues						
Charges to other city departments	\$32,922	\$2,694	\$2,661	\$25,472	\$83,590	\$147,339
Services to others	0	214		0	25,021	25,235
Other	0	0	1,416	100	1,116	2,632
Total operating revenues	32,922	2,908	4,077	25,572	109,727	175,206
Operating expenses						
Personnel services	12,025	2,497	781	12,064	31,265	58,632
Supplies and materials	15,116	1,114	36	439	16	16,721
Contractual and other services	6,301	631	3,248	13,525	95,405	119,110
Depreciation	13,604	1,413	3	559	3	15,582
Total operating expenses	47,046	5,655	4,068	26,587	126,689	210,045
Operating income (loss)	(14,124)	(2,747)	9	(1,015)	(16,962)	(34,839)
Nonoperating revenues (expenses):						
Investment income	50	39	0	132	422	643
Gain (loss) on property disposals	262	0	0	0	0	262
Total nonoperating revenues	312	39	0	132	422	905
Income (loss) before operating transfers and contributions	(13,812)	(2,708)	9	(883)	(16,540)	(33,934)
Capital contributions	7,023	23	0	32	0	7,078
Transfers in	38	0	0	0	0	38
Transfers out	(198)	0	(9)	(880)	(5,475)	(6,562)
Change in net assets	(6,949)	(2,685)	0	(1,731)	(22,015)	(33,380)
Total net assets, beginning of year	64,212	9,831	537	6,449	(77,945)	3,084
Total net assets, end of year	\$57,263	\$7,146	\$537	\$4,718	(\$99,960)	(\$30,296)

CITY OF DALLAS, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
Year Ended September 30, 2004
(in thousands)

	Equipment Services	Communciation Equipment Services	Office Services	Information Systems	Risk Funds	Total
Cash flows from operating activities:						
Cash received from other funds for services	\$32,919	\$2,907	\$4,077	\$25,553	\$109,391	\$174,847
Cash payments to suppliers for goods and services	(14,523)	(1,254)	(284)	(213)	1,538	(14,736)
Cash payments to employees for services	(11,921)	(2,463)	(766)	(11,748)	(31,177)	(58,075)
Cash payments for contractual services	(6,276)	(605)	(3,231)	(13,174)	(93,313)	(116,599)
Other operating cash receipts	0	0	0	0	7,069	7,069
Net cash provided by (used) in operating activities	199	(1,415)	(204)	418	(6,492)	(7,494)
Cash flows from noncapital financing activities:						
Transfers from other funds	38	0	0	0	0	38
Transfers to other funds	(198)	0	(9)	(880)	(5,475)	(6,562)
Net cash used in noncapital financing activities	(160)	0	(9)	(880)	(5,475)	(6,524)
Cash flows from capital and related financing activities:						
Acquisition and construction of capital assets	(762)	(125)	0	(44)	0	(931)
Proceeds from sale of assets	830	0	0	1	0	831
Net cash provided by (used) in capital and related financing activities	68	(125)	0	(43)	0	(100)
Cash flows from investing activities:						
Investment income	50	39	0	132	422	643
Net cash provided by investing activities	50	39	0	132	422	643
Net increase (decrease) in pooled cash and cash equivalents	157	(1,501)	(213)	(373)	(11,545)	(13,475)
Cash and cash equivalents, beginning of year	5,377	2,826	521	8,753	16,456	33,933
Cash and cash equivalents, end of year	\$5,534	\$1,325	\$308	\$8,380	\$4,911	\$20,458
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:						
Operating income (loss)	(\$14,124)	(\$2,747)	\$9	(\$1,015)	(\$16,962)	(\$34,839)
Adjustments to reconcile income (loss) from operations to net cash provided (used) by operating activities:						
Depreciation	13,604	1,413	3	559	2	15,581
Change in assets and liabilities:						
Increase (decrease) in accounts receivables	(4)	(1)	0	(16)	1	(20)
Decrease in inventories	(117)	(106)	(116)	0	0	(339)
Increase in other assets	0	0	0	0	(337)	(337)
Decrease in accrued compensatation	104	34	16	316	88	558
Increase (decrease) in accounts and notes payable	695	(34)	(133)	225	903	1,656
Increase in other liabilities	41	26	17	349	9,813	10,246
Total adjustments	14,323	1,332	(213)	1,433	10,470	27,345
Net cash provided by (used) in operating activities	199	(1,415)	(204)	418	(6,492)	(7,494)
Noncash investing, capital, and financing activities:						
Capital contribution	7,023	23	0	32	0	7,078
Change in fair value of investments	(28)	(10)	0	(82)	38	(82)
Total noncash investing, capital, and financing activities	\$6,995	\$13	\$0	(\$50)	\$38	\$6,996

FIDUCIARY FUNDS

Trust and Agency Funds - to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The City's Trust and Agency Funds include Expendable Trust Funds, Nonexpendable Trust Funds, Pension Trust Funds and Agency Funds.

Pension Trust Funds are accounted for in essentially the same manner as proprietary funds, using the same measurement focus and basis of accounting. The Pension Trust Funds are used to account for the assets of the City's Employees' Retirement Fund; Dallas Police and Fire Pension System; and the Police and Fire Supplemental Pension Fund.

Agency Fund are purely custodial and do not involve measurement of results of operations.

Cash Escrow Deposit Fund - to account for cash escrow bonds by jail arrest violators.

Confiscated Money Fund - to account for property confiscated in drug violation arrests.

Disposal Deposit Fund - to account for deposits from sanitary landfill customers that have credit accounts with the City to guarantee payment of accounts.

Street Excavation Fund - to account for deposits by contractors to guarantee street repairs when utility lines are placed under roadways.

Walker Housing Fund - to account for the custodian of cash and settlement of the Walker Housing lawsuit.

Employee War and Savings Bond Fund - to account for employee payroll deductions for the purchase of savings bonds.

Deferred Compensation Fund - to account for the employees' 401K, tax deferred compensation deductions.

Employee Benefits Fund - to account for employees' Dental, Vision, AD&D, and Dependent Life Insurance deductions and Health Maintenance Organization (HMO) employees' and City deductions. The City collects and remits premiums on behalf of the participants.

CITY OF DALLAS, TEXAS
 COMBINING STATEMENT OF PLAN NET ASSETS
 PENSION TRUST FUNDS
 As of September 30, 2004
 (in thousands)

	Employees Retirement Fund	Dallas Police & Fire Pension System	Police & Fire Supplemental Pension Fund	Total Pension Trust Funds
Assets				
Cash and cash equivalents	\$298,612	\$247,048	\$78	\$545,738
Receivables:				
Accounts	18,216	29,254	1	47,471
Forward currency contracts	0	87,915	0	87,915
Accrued interest and dividends	8,823	9,758	0	18,581
Domestic equities	464,059	396,156	0	860,215
U.S. and foreign government securities	185,789	146,582	0	332,371
Domestic corporate fixed income	357,621	0	0	357,621
Corporate securities	0	274,835	0	274,835
International equities and fixed income	393,672	525,669	0	919,341
Commingled index funds	495,721	439,886	16,888	952,495
Venture capital(real estate)	354	323,709	0	324,063
Total assets	2,222,867	2,480,812	16,967	4,720,646
Liabilities				
Accounts payable	3,414	0	17	3,431
Payable for securities purchased	68,260	25,016	0	93,276
Forward currency contracts	0	87,320	0	87,320
Securities lending collateral	239,829	181,620	0	421,449
Other	1,615	3,797	0	5,412
Total liabilities	313,118	297,753	17	610,888
Net assets				
Held in trust for pension benefits and other purposes	1,909,749	2,183,059	16,950	4,109,758
Total net assets	\$1,909,749	\$2,183,059	\$16,950	\$4,109,758

CITY OF DALLAS, TEXAS
 COMBINING STATEMENT OF CHANGES IN PLAN NET ASSETS
 PENSION TRUST FUNDS
 Year Ended September 30, 2004
 (in thousands)

	Employees Retirement Fund	Dallas Police & Fire Pension System	Police & Fire Supplemental Pension Fund	Total Pension Trust Funds
ADDITIONS:				
Contributions:				
Employer	\$34,729	\$78,323	\$1,000	\$114,052
Employee	20,580	16,287	35	36,902
Total contributions	55,309	94,610	1,035	150,954
Net investment income:				
Dividends	15,997	17,788	0	33,785
Interest	26,732	27,949	7	54,688
Real estate income	17	14,380	0	14,397
Net appreciation in fair value of investments	374,416	477,540	2,841	854,797
Securities lending income	2,288	2,186	0	4,474
Less investment expenses:				
Investment management fees	(5,147)	0	0	(5,147)
Custody fees	(125)	0	0	(125)
Consultant fees	(230)	0	0	(230)
Securities lending borrower rebates	(1,620)	(1,448)	0	(3,068)
Securities lending management fees	(200)	0	0	(200)
Total investment expenses	(7,322)	(1,448)	0	(8,770)
Net investment income	412,128	538,395	2,848	953,371
Other income	644	373	0	1,017
Total increases	468,081	633,378	3,883	1,105,342
DEDUCTIONS:				
Benefit payments	108,402	96,246	964	205,612
Refund of contributions	2,605	584	50	3,239
Administrative expenses	2,119	13,734	0	15,853
Total deductions	113,126	110,564	1,014	224,704
Net increase in net assets available for benefits	354,955	522,814	2,869	880,638
NET ASSETS HELD IN TRUST FOR PENSION BENEFITS				
Beginning of year	1,554,794	1,660,245	14,081	3,229,120
End of year	<u>\$1,909,749</u>	<u>\$2,183,059</u>	<u>\$16,950</u>	<u>\$4,109,758</u>

CITY OF DALLAS, TEXAS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 Year Ended September 30, 2004
 (in thousands)

	Balance September 30, 2003	Additions	Deductions	Balance September 30, 2004
CASH ESCROW DEPOSIT FUND				
ASSETS				
Cash and other assets	\$2,840	\$2,961	\$4,004	\$1,797
LIABILITIES				
Due to other governments and other liabilities	2,840	2,961	4,004	1,797
CONFISCATED MONEY FUND				
ASSETS				
Cash and other assets	3,544	1,129	1,050	3,623
LIABILITIES				
Other liabilities	3,544	1,129	1,050	3,623
DISPOSAL DEPOSIT FUND				
ASSETS				
Cash and other assets	885	43	17	911
LIABILITIES				
Customer deposits	885	43	17	911
STREET EXCAVATION FUND				
ASSETS				
Cash	75	0	0	75
LIABILITIES				
Customer deposits	75	0	0	75
WALKER HOUSING FUND				
ASSETS				
Cash and other assets	528	150	405	273
LIABILITIES				
Accrual for Walker settlement and other liabilities	528	150	405	273
TAX DISTRIBUTION FUND				
ASSETS				
Cash and other assets	619	53	93	579
LIABILITIES				
Due to other funds and other liabilities	619	53	93	579
EMPLOYEE WAR AND SAVINGS BOND FUND				
ASSETS				
Cash	(28)	47	17	2
LIABILITIES				
Other liabilities	(28)	47	17	2
DEFERRED COMPENSATION FUND				
ASSETS				
Investments and other assets	278	27,376	27,666	(12)
LIABILITIES				
Due to employees - deferred compensation and other liabilities	278	27,376	27,666	(12)
EMPLOYEE BENEFITS FUND				
ASSETS				
Cash	5,611	18,177	18,632	5,156
LIABILITIES				
Other liabilities	5,611	18,177	18,632	5,156
TRAVELERS EXPRESS DEPOSITS				
ASSETS				
Cash and other assets	3,618	5,775	8,927	466
LIABILITIES				
Other liabilities	3,618	5,775	8,927	466
TOTALS - ALL AGENCY FUNDS				
ASSETS				
Cash, investments and other assets	17,970	55,711	60,811	12,870
LIABILITIES				
Due to other funds and other liabilities	\$17,970	\$55,711	\$60,811	\$12,870

DEBT SERVICE FUND

The City maintains one fund to account for payment of principal and interest on the following general obligation debt: bonds, certificates of obligation, and equipment acquisition notes.

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CITY OF DALLAS, TEXAS
 BUDGETARY COMPARISON SCHEDULE
 DEBT SERVICE FUND
 Year Ended September 30, 2004
 (in thousands)

	Budgeted Amounts		Actual Budget Basis	Variance with Final Budget-- Positive (Negative)
	Original	Final		
Revenues:				
Ad valorem taxes	\$115,681	\$115,681	\$115,999	\$318
Interest	600	600	434	(166)
Other	892	892	1,212	320
Total revenues	<u>117,173</u>	<u>117,173</u>	<u>117,645</u>	<u>472</u>
Expenditures:				
Principal retirements	83,453	90,340	90,340	0
Interest and fiscal charges	43,632	38,213	38,197	16
Advance Refunding-Escrow	0	0	0	0
Other	573	1,485	1,407	78
Total expenditures	<u>127,658</u>	<u>130,038</u>	<u>129,944</u>	<u>94</u>
Deficiency of revenues under expenditures	<u>(10,485)</u>	<u>(12,865)</u>	<u>(12,299)</u>	<u>566</u>
Other financing sources:				
Transfers in	15,945	15,945	18,400	2,455
Total other financing sources	<u>15,945</u>	<u>15,945</u>	<u>18,400</u>	<u>2,455</u>
Excess of revenues and other financing sources over expenditures	<u>5,460</u>	<u>3,080</u>	<u>6,101</u>	<u>3,021</u>
Fund balance, beginning of year	11,518	9,634	6,206	(3,428)
Fund balance, end of year	<u>\$16,978</u>	<u>\$12,714</u>	<u>\$12,307</u>	<u>(\$407)</u>

Adjustments necessary to convert the deficiency of revenues and other sources under expenditures and other uses on the budget basis to a GAAP basis are provided below:

Excess of revenues and other financing sources over expenditures and other uses-budget basis	\$6,101
Net decrease in interest and the fair value of investment not budgeted	70
Increase in tax increment fund reserve	832
Transfers-in not budgeted	<u>(918)</u>
Excess of expenditures over revenues and other financing sources and other uses-GAAP	<u>\$6,085</u>

DISCRETELY PRESENTED COMPONENT UNITS

Housing Finance Corporation – organized to issue tax-exempt mortgage revenue bonds to encourage low to moderate income citizens opportunities for single family residential home ownership.

Housing Acquisition and Development Corporation – organized solely and exclusively for the public purpose of providing safe, affordable housing facilities which are incidental thereto for the benefit of low and moderate-income persons.

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CITY OF DALLAS, TEXAS
 COMBINING STATEMENT OF NET ASSETS
 DISCRETELY PRESENTED COMPONENT UNITS
 As of September 30, 2004
 (in thousands)

	Governmental-type Activities Component Units		
	Housing Finance Corporation	Housing Acquisition and Development Corporation	Total
Assets:			
Current assets:			
Cash and cash equivalents	\$765	\$2	\$767
Accounts Receivable	20	0	20
Accrued interest	2	0	2
Total current assets	<u>787</u>	<u>2</u>	<u>789</u>
Liabilities:			
Current liabilities:			
Accounts payable	0	0	0
Total current liabilities	<u>0</u>	<u>0</u>	<u>0</u>
Total liabilities	<u>0</u>	<u>0</u>	<u>0</u>
Net assets:			
Unrestricted	<u>787</u>	<u>2</u>	<u>789</u>
Total net assets	<u>\$787</u>	<u>\$2</u>	<u>\$789</u>

CITY OF DALLAS, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
 DISCRETELY PRESENTED COMPONENT UNITS
 Year Ended September 30, 2004
 (in thousands)

	Governmental-type Activities Component Units		
	Housing Finance Corporation	Housing Acquisition and Development Corporation	Total
Operating revenues:			
Customer charges	\$209	\$0	\$209
Total operating revenues	<u>209</u>	<u>0</u>	<u>209</u>
Operating expenses:			
Personal services	75	0	75
Contractual and other services	87	0	87
Total operating expenses	<u>162</u>	<u>0</u>	<u>162</u>
Operating income	<u>47</u>	<u>0</u>	<u>47</u>
Nonoperating revenues:			
Interest and dividends	10	0	10
Total nonoperating revenues	<u>10</u>	<u>0</u>	<u>10</u>
Income before contributions and transfers	57	0	57
Change in net assets	<u>57</u>	<u>0</u>	<u>57</u>
Net assets, beginning of year	<u>730</u>	<u>2</u>	<u>732</u>
Net assets, end of year	<u>\$787</u>	<u>\$2</u>	<u>\$789</u>